

REGULATION 6 - 1
INVESTIGATIVE POWERS OF THE TAX
COMMISSIONER

The Commissioner of Taxation and his agents are authorized and empowered to examine the books, papers and records, including federal forms and schedules of any employer, or of any taxpayer, in order to verify the accuracy of any return made, or, if no return was made, to ascertain the tax imposed by the Ordinance.

Every employer and every taxpayer is required to furnish to the Commissioner of Taxation and his agents the means, facilities, and opportunity for such examinations, investigations, and audits as are authorized by the Ordinance and these Regulations.

The Commissioner of Taxation and his agents are authorized and empowered to examine under oath any person concerning any income which was or should have been reported for taxation, and to this end the Commissioner of Taxation has the right and power to compel the production of books, papers, and records and the attendance of all persons before him, whether as parties or witnesses, whom he believes to have knowledge of such income.

Refusal of any examination by any employer, taxpayer, or witness constitutes a misdemeanor punishable under the terms of Regulation 9.